City of Cranbrook
2016 Annual Report

MOUNTAINS OF OPPORTUNITY
CRANBROOK

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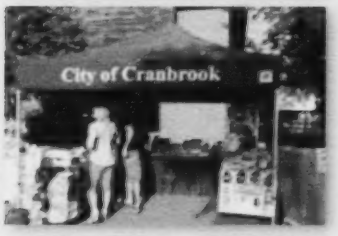


Photo Cranbrook Photo

DECLARATION AND IDENTIFICATION OF DISQUALIFIED COUNCIL MEMBERS
In accordance with Section 98(2)(e) of the *Community Charter*, there were no declarations of disqualification made under Section 111 of the *Community Charter* in the year 2016.

Cranbrook Beautiful Scenery . Cranbrook Opportunities . Cranbrook Recreation . Cranbrook Friendly

OUR CITY . OUR HOME

Cranbrook Affordable . Cranbrook Community . Cranbrook Business . Cranbrook Kootenay Ice

128,114 Library Visitors

268,998 Website Visits

$26,862,831 Construction Costs

131,938 Airport Passengers

- POPULATION 20,047
- AREA 31.95² KM
- ELEVATION 921 M

OFF LEASH DOG PARK | PICKLE BALL COURT | 311 SERVICE | WILDFIRE FUEL REDUCTION

9% DECREASE IN VIOLENT CRIME | 154 HA OF PARKS & GREEN SPACE | 18% INCREASE IN ICE RENTALS

37 Bylaws Adopted

Home of: • Key City Theatre • Kootenay Ice Hockey Club • Symphony of the Kootenays

$89,000 saved in Energy Costs

23,000 General Admissions to Aquatic Centre

2,191 hours of SUNSHINE annually

2 Million Emails managed through Spam Filter

9,484 TAX NOTICES ISSUED

240 KM OF PAVED ROADS

1196 DOG LICENCES ISSUED

FIRE & EMERGENCY 3,200 MAN HOURS OF TRAINING

265 BUILDING PERMITS ISSUED

1,305 BUSINESS LICENCES ISSUED

1,660 EMERGENCY CALLS

EMERGENCY

420 PARKING METERS

1935 FACEBOOK FOLLOWERS

41 STAFF POSITIONS FILLED

900 M WATER-MAIN REPAIRS

FRIENDLY FACES UNLIMITED

MOUNTAINS OF OPPORTUNITY

CRANBROOK

Message from the Mayor

On behalf of Council, the Corporation of the City of Cranbrook and the citizens of Cranbrook, I am pleased to present our 2016 Annual Report.

We hired David Kim as our new Chief Administrative Officer (CAO). David has brought many years of experience and skills to the City. He is a great addition to our staff and works closely with Council to make our vision a reality.

Some of the major accomplishments last year were:

- Extensive road work and infrastructure replacement at 11th Avenue South from 3rd Street to 11th Street
- 4th Street from 11th Avenue to 14th Avenue
- 6th Street from 11th Avenue to 14th Avenue
- Resurfacing on 4th Avenue, 8th Avenue, 17th Avenue and 29th Avenue

We rebuilt the playground at Gyro Park on 7th Avenue as well as the tennis courts. We also installed 4 new Pickle Ball courts. Pickle Ball is the fastest growing sport in Canada. We worked with the Rotary Club and built a new year round washroom in Rotary Park.

We completed the rebuilding of the Idlewild Dam and spillway and held a number of public meetings and consultations with various service groups to get their input on what amenities the park should have. The major components of the Idlewild Park Master Plan are now determined and work will start in the spring of 2017.

We have also started on a plan to rehabilitate Joseph Creek from the Idlewild dam to the St. Mary's River. This should return it to the showcase for the City of Cranbrook that it once was.

The City implemented a new Development Approval Process for new subdivisions and major construction projects. This simplifies dealing with the City and reduces a lot of red tape, making it easier to do business in the City and expedite permitting. This has resulted in almost $29 million in building permits this year and created a renewed interest from developers, both local and from outside of the region.

We received approval for a loan of $10 million. This will be spent on rebuilding the roads and underground infrastructure on 2nd Street South from Highway 3/95 to 14th Avenue. Other roadwork and infrastructure will also be repaired or replaced with this funding in addition to the approximately $5 million dedicated to our annual roadwork program.

We also hosted the Pinty's Grand Slam of Curling in November, showcasing our City and surrounding area on national TV. The event was a huge success.

The Council continues to work towards prudent financial decisions, infrastructure replacement and economic growth for the City. All of these will help achieve our long term vision for the City. This Council is very progressive minded and with the help of our dedicated staff, this City will be a very good place to live.

Lee Pratt

Lee Pratt, Mayor
City of Cranbrook

> "This Council is very progressive minded and with the help of our dedicated staff, this City will be a very good place to live."

Mission Statement

The Council and staff are committed to the continuing development of the City of Cranbrook as a successful and progressive community, and to preserving, and further enhancing the high quality of life enjoyed by the citizens.

Council will be responsive to concerns and provide an informed and committed leadership.

A competent, skilled staff of high integrity will use available resources as efficiently as possible, providing high quality services to meet the needs and address the concerns of residents and employers.

Council and staff will work cooperatively with the citizens of the City of Cranbrook, organizations within the community, other municipalities and other levels of government in order to achieve the maximum benefit for the community.

Left to Right: Councillor Danielle Cardozo, Councillor Wesly Graham, Councillor Isaac Hockley, Mayor Lee Pratt, Councillor Tom Shypitka, Councillor Ron Popoff, Councillor Norma Blissett.

MOUNTAINS OF OPPORTUNITY
CRANBROOK

Message from the CAO

On the verge of growth and positive change, the City strives to find innovative and creative ways to deliver better services to our customers, and to maintain and improve quality of life for all residents.

The past year has had a significant impact on our future direction and was truly the year of aligning ourselves to sustainable change. I would like to thank all of Council and City staff for the significant support and contributions to bring the budget to where it is now. These accomplishments were only possible with your continued dedication and teamwork.

The key priorities in my first year as CAO were a change to our development approval process, innovative and sustainable community infrastructure development and delivery while changing our corporate culture to a customer focused approach, to name a few. As I write this reflecting back on 2016, we have made significant strides forward but still have work to do.

Our approval process now is much more collaborative and customer-focused across the corporation, helping our citizens, businesses and industries achieve their economic goals. We have increased our infrastructure capability by securing alternative capital funding ($10M) and by planning in-house engineering, an innovative road-procurement procedure, and using city wide project prioritization.

The proposed 2017 budget was developed in collaboration with all departments across the corporation using their accumulated experience and technical coordination. Our departmental priorities are ranked based on the importance to our corporate-wide priorities and the ability to bundle department priorities together to create synergy.

Three major principles guided the development of the budget heading into 2017. The first principle is aligning priorities among citizens, council and the administration, so that the citizens' needs are captured, and administration will be delivering direct benefit to the citizens. The second principle is maximizing the benefits and values for dollars we spend. Given that our financial means are limited; our investment needs to be prioritized for the projects and operations that will bring the best bang for the buck. And finally, the third principle is innovation through risk management. Administration has reviewed various innovative ways to deliver our services where we could not have been able to do so in conventional ways.

Strategic investments are in the cue for the coming year that will set us up for a long term success, accommodating growth in our local economy; suggesting solutions to our aging infrastructure; moving towards technology & innovation-based operation; providing ways to better-connect the City operation with our citizens, and investing in our staff for capacity building & quality service.

We will continue to use our efforts and resources wisely and innovatively by increasing capacity of existing resources, while keeping focused on best-value-added priorities and putting you, our customers first.

David Kim, P.Eng., M.Sc.
Chief Administrative Officer
City of Cranbrook

"We will continue to use our efforts and resources wisely and innovatively by increasing capacity of existing resources..."

Senior Management and Corporate Partners

David Kim, P. Eng., M.Sc.
Chief Administrative Officer

Charlotte Osborne, CPA, CGA
Director of Finance & Computer Services

Wayne Price,
Director of Fire & Emergency Services

Joe McGowan, AScT
Director of Infrastructure, Planning & Delivery

Chris New,
Director of Leisure Services

Director of Office of Innovation & Collaboration

Derrick Anderson,
A/Director of Public Works

Marnie Dueck,
City Clerk / Corporate Officer

Staff Sergeant Hector Lee,
RCMP Detachment Commander
Royal Canadian Mounted Police

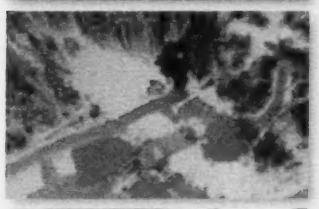
Tristen Chernove, Airport Manager
Canadian Rockies International Airport

Ursula Brigl, Chief Librarian
Cranbrook Public Library

Legal Counsel
Murdy McAllister, Rockies Law Corporation

Bank - Bank of Montreal

Auditors - BDO Canada LLP



MOUNTAINS OF OPPORTUNITY
CRANBROOK

Executive Summary

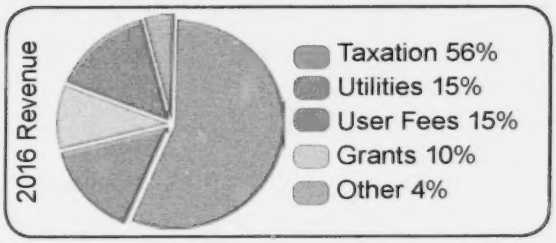
The City of Cranbrook is on the verge of growth and positive change. The City is working to find creative and innovative ways to better deliver services to customers, while maintaining and improving the quality of life.

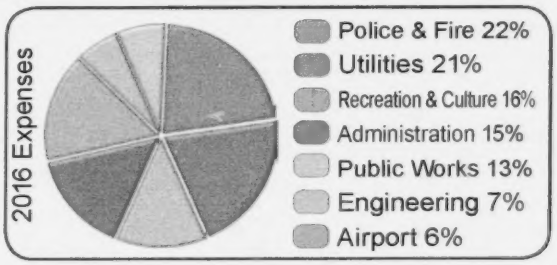
The first significant step forward in this change was the hiring of new CAO David Kim. David brought many years of experience and skills and is working closely with Council and staff to make strides forward in this regard with key priorities including:

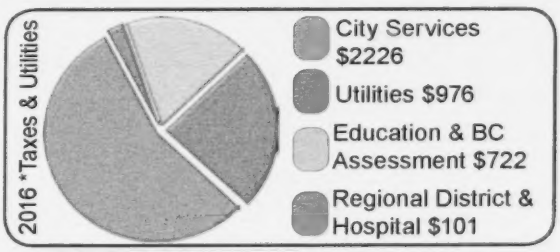
- Change to the development approval process
- Innovative and sustainable community infrastructure development & delivery
- Change the City's corporate culture to a customer-service focused approach

Aside from the day-to-day operation of each of the City's departments, the primary overall focus of the City was to begin moving down the collective path toward positive change and improved customer service.

Strategic investments are in the cue for the coming year that will set up the City for long term success, accommodating growth in the local economy; suggesting solutions to aging infrastructure; moving towards technology & innovation-based operation; providing ways to better-connect the City operation with citizens, and investing in City staff for capacity building & quality service.







*Based on $300,000 before Provincial Home Owner Grant

The City will continue to use its efforts and resources wisely and innovatively by increasing capacity of existing resources, while keeping focused on best-value-added priorities and putting you, the City's customers first.

Initiatives and projects to be undertaken in 2017 include:

- expand air service at the Canadian Rockies International Airport
- create an inventory of City owned land and land agency development framework
- recruit for and transition to a new Information Systems Manager
- pursue additional contract revenues for Fire Services to help create cost neutral budget impact
- undertake $14.8 million capital roads program
- expand the capacity of City's asset management to match capabilities and benefits
- upgrades to recreation facilities, pathways and equipment at Idlewild Park
- launch a cafe service within the Library
- create and implement a multidisciplinary staff development program
- roads and sidewalk construction program
- reduction of property and violent crime

"Strategic investments are in the cue for the coming year that will set up the City for long term success...."

CANADIAN ROCKIES INTERNATIONAL AIRPORT

Enhance customer service and satisfaction, by replacing the parking machines at the Canadian Rockies International Airport and begin updates to the interior of the air terminal building

CRANBROOK PUBLIC LIBRARY

The overarching focus of the Library remains to provide exceptional library services and programs to residents. A major upgrade to public Wi-Fi and computer systems and the launch of the Seed library were important accomplishments

FINANCE & COMPUTER SERVICES

A new strategic business planning framework was initiated, while developing a new strategic budget process and conducting a needs analysis on the City's corporate internet technology requirements.

FIRE & EMERGENCY SERVICES

Building capacity to provide professional and cost effective full service operations was the focus of the Fire & Emergency Services department; improving procedures while continuing to provide effective fire and emergency response service was key to the department in 2016.

INFRASTRUCTURE, PLANNING & DELIVERY

A new department created in 2016, IPD focused on improving the asset management and project delivery capabilities of the organization. IPD coordinated the reconstruction of the Idlewild Dam and created a new process to improve project delivery

LEISURE SERVICES

Continued upgrades and expansion work to many City leisure related facilities, while completing several important community planning exercises. The addition of Pickleball courts has proven to be very popular, while the completion of the Parks and Recreation Master Plan is also key in the management and growth of rec facilities across the City.

OFFICE OF INNOVATION & COLLABORATION

Created in 2016, the focus of the OIC is to work within the organization to promote innovation and collaboration internally and between the City and community stakeholders. An important focus of the OIC was to create and implement a new development approval process to help reduce time needed to process certain permits and applications.

PUBLIC WORKS

The maintenance of the City's roadways and repairs to sidewalks is regularly the focus of the department each year. The construction of the new washroom facilities in Rotary Park and the sidewalk repair program were important accomplishments in 2016.

ROYAL CANADIAN MOUNTED POLICE

Improvement in road safety and an overall reduction in crime was the focus of the RCMP. Two important accomplishments of the RCMP include the establishment of a Mental Health Liaison position and an increase in the apprehension of impaired drivers, thanks to increased patrols.

MOUNTAINS OF OPPORTUNITY
CRANBROOK

Canadian Rockies International Airport

Core Mandates:

- Safe Operations and Regulatory Compliance
- Air Service Development
- Marketing and Economic Development
- Asset Management
- Sustainability: Financial, Social and Environmental

Primary Responsibilities:

The diversity of activities within each day of running the airport makes for a stimulating work environment. Daily duties include the performance of a multitude of physical inspections and maintenance, communications and general management that vary with the seasons. At YXC we operate a robust Safety Management System, from simple checks to operational guidelines and directives, process guidance, risk analysis and mitigation, investigations and quality assurance, business partner and customer communications, marketing and service development, financial planning and management, project management and customer service.

With fifteen tenants operating a wide variety of businesses employing approximating 80 full time equivalent positions and facilitating over a thousand customers per month, the airport has most of the daily activities and needs of a tiny community, from building, grounds, roads/runways, water system and HVAC system maintenance to Food and Beverage concessions and Lease Management. Operating within Federal Regulation, exceeding regulatory compliance while growing strong relationships with airlines and business partners is core to our success.

Canadian Rockies International Airport:

- **2016 Priority**
  - *To enhance customer service and satisfaction*
- **2016 Key Accomplishments**
  - *Replaced parking machines*
  - *Began interior updates to Air Terminal Building*
- **2017 Goals**
  - *Expand Air Service*

55 Countries Travelled-YXC

$1,292,000 Capital Expenditures

12,075 Aircraft Movements

"To serve the region by becoming the airport of choice and to provide the City of Cranbrook with a safe, friendly, clean, efficient and profitable airport with a local sense of pride."

2016 Key Projects:

Airfield Electrical Project

The Airfield Electrical Project was completed in 2016. The project involved the replacement of incoming power from pole mounted transformers to pad mounted, replacement of the switchgear for airport power distribution, replacement of the high voltage Constant Current Regulators with 600 volt model, installation of Runway Guard lights, and the replacement of the lighting control panel in Flight Service Station cab. The project was critical to safe airport operations as previous equipment was in excess of 30 years old and repair parts/expertise were very difficult to find.

ATB Interior Updates

The ATB Interior Updates project began in 2016 and was carried forward to 2017. Once complete, this project will improve functionality and customer service, as well as prepare the terminal building for growing passenger numbers and future route development. The departures lounge currently offers seating for up to 70 people (one Q400 seats 78 passengers). This project will expand the capacity with new seating options in order to accommodate 150 passengers. Additional seating in the departures lounge is required in order to successfully recruit new air service with larger aircraft. Improved customer service, amenities and perceived value could also increase passenger numbers.

New Parking Machines

New parking machines were installed in 2016 to replace the previous machines which were not user-friendly, and regularly malfunctioned. The new pay-by-licence plate system has proven to be more user friendly and more efficient for enforcement. The pay by phone app also allows passengers to update their parking from anywhere in the world.

CANADIAN ROCKIES
INTERNATIONAL AIRPORT
CRANBROOK, BRITISH COLUMBIA

Cranbrook Public Library

Core Mandates:

- Provide universal access to information and creative works in a wide range of physical and digital formats
- Offer literacy-based programs that inspire a love of reading, foster social engagement and encourage lifelong learning
- Create a safe community space where all people are welcome
- Provide reference and information services to help people find the information they need, whatever it may be
- Foster the sharing of ideas and perspectives by providing a space where people can come together

Primary Responsibilities:

Through its services, programs and resources the library connects people of all ages with the information they need, helps them as they develop their literacy skills, facilitates the sharing of ideas in person and online, and encourages a lifelong habit of learning. Library staff work hard to make it possible for people to:

- borrow books, DVDs, audiobooks, ebooks, magazines, streaming videos, and use subscription-based resources
- participate in literacy-based programs for all ages (storytime, summer reading club, book clubs, author events, seminars, etc.)
- use the public access computers and free wireless Internet access to use online resources
- ask any question they may have, from how to find a critical piece of information, to what they can read next, to how to use their tablet and anything else they may need help with
- meet with others, do homework, or even read

Cranbrook Public Library

- **2016 Priority**
  - *To provide exceptional library services and programs to resident*
- **2016 Key Accomplishments**
  - *Launch of the Seed Library*
  - *Major upgrades of public wi-fi and computer systems*
- **2017 Goals**
  - *Launch a cafe within the library*

227,965 Circulation

10,762 Attendance to Programs

29,907 Sessions Wi-fi & Computer Usage

"The Cranbrook Public Library reaches out to support the needs and aspirations of everyone in our community by promoting literacy and providing access to the world's information, ideas and culture through a diverse range of services in a welcoming, respectful environment."

2016 Key Projects:

iPads to Build Technological Literacy

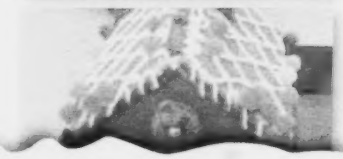
Library staff noticed that the computers in the children's library were under-utilized. Through observation, staff found that children found it difficult to manipulate the mouse and keyboard interfaces. Also, an increasing number of educational applications were being designed to work optimally with a touch screen. Therefore, the library decided to replace four of its children's computers with iPads loaded with a range of educational applications. To extend their usefulness, a number of skill building applications for adults were also installed so that the tablets could also be used for digital literacy workshops. It has become a common sight to see groups of children gather around the tablet station patiently waiting for a turn to play on them. Some parents have downloaded the apps on the tablets onto their own devices so that their children can play with them at home.

Seed Library

One of the library's strategic objectives is to diversify and expand its collections ... to meet changing needs. Looking for a way to engage with the community to create a new non-traditional lending collection the library partnered with the Cranbrook & District Garden Club to develop a seed library. Garden club members contributed the initial stock of seeds that anyone can 'borrow' and grow in their garden. At the end of the year, the borrowers return the seeds, either from the plants they successfully grew with those borrowed in the spring or from other plants in their garden. Most of the seeds in the seed library got borrowed over the course of the summer. Based on a joint evaluation of the project, the Cranbrook & District Garden Club and Cranbrook Public Library plan to partner again in 2017 with a new collection of seeds.

Technological Refresh

With a major upgrade of public technological systems, including new workstations running up-to-date productivity software, an industry-standard wireless network and scanning station the library is now able to fully support individuals seeking to upgrade their skills and searching for jobs, connect with resources and other people, and conduct their business online.



MOUNTAINS OF OPPORTUNITY

CRANBROOK

Finance & Computer Services

Core Mandates:

- General Accounting
- Budgeting
- Financing
- Payroll
- Information and Communication Systems Management
- Increase the capacity and effectiveness of the City organization through a multidisciplinary staff development program

Primary Responsibilities:

The Finance Division is responsible for the financial administration of the City including general accounting, accounts receivable and payable, payroll, tax and other fees and charges collection, production of year end financial statements as well as other legislated financial reports, budgeting, capital financing, financial planning, reserve management, internal audit, purchasing, insurance coverage and claims. The Division also manages a large volume of enquiries from the general public.

The human resources function for the Corporation also falls within Finance including recruitment, compensation policies and practices, payroll, administration of collective agreements, educational and training programs, employee benefits and safety and wellness programs.

The Computer Services Division maintains and manages city-wide computer and telephone networks, collects, stores and manages digital data, and protects IT infrastructure and data from external threats.

The department supports its internal customers through financial data analysis and technology end-user support.

Finance & Computer Services

- **2016 Priority**
  - *Initiating new strategic business planning framework*
- **2016 Key Accomplishments**
  - *Developed new strategic budget process*
  - *Information Technology needs analysis*
- **2017 Goals**
  - *Recruitment and transitioning of new Information Services manager*
  - *Create and implement a Multidisciplinary Staff Development Program*

10,315 Invoices Paid

26,247 Utility Bills Issued

$3.4 Million in Grant Applications Submitted

"With a focus on outstanding performance in areas of financial reporting and accountability, strategic information systems management, and customer service, the Finance & Computer Services Department supports Council, individual departments, and residents of the City, by providing accurate, timely and complete financial information, guiding the budget process and creating innovative solutions through technology."

2016 Key Projects:

IT Environment Analysis

During 2016, the City of Cranbrook undertook a review of its current information technology environment. The objective of the review was to determine where it could become more efficient and proactive in its approach to information technology. The needs analysis has provided a fresh outside perspective that involved examination of the City's computer systems and methodology. The focus of the study was to help the City to position itself to be less reactionary and more proactive.

The needs analysis provided guidance to the 5 Year Strategic IT Plan. This involved a 5 year road map that included input from the City's department leaders via a face to face survey. The needs analysis examined several topics that will be of benefit to the City, such as: IT security, cloud technology, internet quality, desktop virtualization, staff training, remote access and succession planning. Later revisions of this document will further develop these and also review: buying vs leasing, disaster recovery, leveraging active directory and version tracking.

Fiber Optic Point of Presence (POP) Move 2016

All of the City's inter-departmental data and telephone data flows through the POP on fiber optic cables and switches. The POP was housed in the back of the old firehall. The current firehall on 2nd Street was selected as the new location. New fiber optic cables were installed, re-routed or re-terminated. Generator power to downtown server room and the City's main internet connections were re-routed. Collaboration between multiple departments was critical to the success of the project. The work was completed in 4 months and on budget.

Business Licensing

Worked with Software company to automate Business Licence renewal notices and Business Licences through our current accounting software.

CRANBROOK
FINANCE

Fire and Emergency Services

Core Mandates:

- Firefighting
- Medical Emergencies
- Wildfire Fuel Reduction Program
- Dangerous Goods Response
- Motor Vehicle Accidents
- Fire Prevention
- Public Education
- Coordinate City's Emergency Program
- Water and Ice Rescue

Primary Responsibilities:

Typically Fire and Emergency Services functions at two operational levels: emergency and non-emergency.

The emergency level involves emergency response to services specified by Council through the Fire Services Bylaw. Services prescribed include firefighting, medical emergencies, water and ice rescue, dangerous goods/ hazardous materials incidents and transportation accidents.

Non-emergency operations include maintaining a state of readiness and providing fire prevention/public education to the community. The state of readiness involves maintaining required certifications and training to ensure competencies to support the mandated services. Day to day duties are comprised of mandatory training sessions, company inspections of all public buildings and managing programs required to maintain apparatus and equipment in a state of readiness.

Fire and Emergency Services utilizes two management systems to conduct operations. Emergency operations are managed utilizing an Incident Command System that has a rigid chain of command structure. Management of day to day duties is less formal, and reporting and program management is more linear.

Fire and Emergency Services:

- **2016 Priority**
  - *To provide professional, cost effective full service operations that aligns with Council's policy declaration that the City would strive to provide full service fire and emergency services to the community*
- **2016 Key Accomplishments**
  - *Altered staffing model and response procedures to better facilitate a 4-man staffing model within current fiscal framework*
  - *Provided efficient and effective emergency response services to our community in alignment with the departments mission statement*
- **2017 Goals**
  - *To enhance the City's Fire Prevention mandate to benefit the departments staffing and operations capability with a cost neutral budgetary impact*

400
Training Sessions

319² km
Service Area

1,300 Fire
Safety Inspections

"To provide efficient, effective, professional emergency response and prevention services to our community. To build and maintain a positive work environment that encourages and supports personal and team initiative in service delivery."

2016 Key Projects:

Wellness Program
Fire and Emergency Services is currently developing a department Wellness Program which incorporates representation from Corporate Administration, Fire Department Management and IAFF Union members. The undertaking is in response to the hidden health issue that is impacting emergency services industries throughout North America. In recent years, the industries have observed significant increases in incidents of critical incident stress, post-traumatic stress disorder and suicide of responders. Our purpose is to provide a culture of wellness within our organization that promotes mental, physical, social and spiritual wellness. The working committee commenced development in January 2017 and elements of the program will be phased in throughout 2017.

Build Capacity to Support Delivery of Full Service Operations
Maintaining a minimum 4-man initial response, while minimizing budgetary impact, is our priority. This will require revising or developing new response policies and procedures, as well as seeking opportunities to build on and strengthen our current capacity. Ideally, new opportunities will also have the ability to enhance the City's fire prevention program and improve our current staffing model and provide cost efficiencies. Strengthening our capacity will also position the Corporation to manage the effects of new services legislation anticipated to be adopted in 2018.

CRANBROOK
FIRE & EMERGENCY SERVICES

Infrastructure, Planning and Delivery

Core Mandates:

- Capital Works Program
- Asset Management
- Special Project Delivery
- GIS and Mapping Solutions
- Spray Irrigation Operations

Primary Responsibilities:

Infrastructure, Planning and Delivery (IPD) leads the City-wide Asset Management Framework to define the most effective and efficient asset replacement and maintenance priorities. IPD also uses this framework to manage infrastructure renewal, upgrade, and replacement projects using best practices with a focus on improved local service and delivery.

Provide GIS and mapping services for all departments and external stakeholders to support internal projects, community programs and economic growth initiatives. These services provide direct support to planning and growth initiatives, Public Works inspection and maintenance programs as well as public initiated service requests.

Manage the City's Spray Irrigation Site wastewater effluent disposal operation. A 2,200 acre site under irrigation through 28 separate devices in partnership with 5 ranching families, 3 storage ponds, 3 pump stations, 2 UV disinfection facilities, an alum injection facility linked together with a wireless communication system linked to the City's SCADA system and cloud software.

Infrastructure, Planning and Delivery:

- **2016 Priority**
  - Improve Asset Management and Project Delivery capabilities
- **2016 Key Accomplishments**
  - Created improved Project Delivery process
  - *Completed Idlewild Dam Reconstruction*
- **2017 Goals**
  - *Expand Asset Management capacity to match capabilities and benefits*

800 m Replaced Sewermains

1,800 acres Ranching Site Irrigated

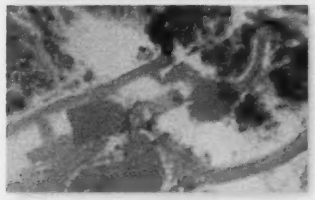
3,000 m Roads Repaved

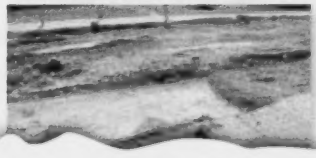
"To deliver effective and sustainable infrastructure solutions."

2016 Key Projects:

Idlewild Dam Reconstruction Project:
Complete reconstruction of the earthen dam and concrete spillway providing a significant capacity and safety upgrade that will allow the dam and reservoir to operate safely for decades to come. This project was made possible by the City receiving grant funding from the Federal Gas Tax Fund and will also benefit from a generous donation from the RDEK that will go towards major park and recreation improvements in 2017.

2016 Capital Works Program:
Full reconstruction, including deep utility and service replacements, for 11th Avenue South and 4th & 6th Street South between 11th and 14th Avenue. These projects included high priority roads, water and sewer infrastructure, and also received storm water upgrades to ensure a long lasting upgrade that was completed using cost effective practices and local contractor resources. The program also included many repaving projects throughout town as well as local drainage improvements that alleviated localized storm water flooding and safety concerns.





CRANBROOK
INFRASTRUCTURE PLANNING & DELIVERY

Leisure Services

Core Mandates:

- Expand the Trail System and accessibility
- Improve and upgrade park amenities
- Improve indoor recreation opportunities
- Become financially accountable
- Increase collaboration to deliver recreation opportunities and community vibrancy initiatives

Primary Responsibilities:

Leisure Services is guided by the values of providing parks and recreation opportunities to everyone in our City, consistent with responsible use of financial resources, the lifestyle, and the natural setting of the community.

The department oversees the operations and maintenance of Western Financial Place, the Memorial and Kinsmen Arena, Curling Club, Aquatic Centre, and numerous sports fields and parks. The department works closely with Public Works on outdoor facility maintenance and parks/trail development.

Community programming is offered to all ages, and includes such variety as Choose to Move for seniors, Dog Obedience for adults, sport programs for youth, and PLAY summer program for children, and many levels of swimming lessons. The department coordinates a variety of world class concerts and sporting events, and works closely with many user groups who produce local events. The department contributes to community vibrancy by identifying and delivering unique community projects and activities, and collaborates to develop partnerships toward this initiative.

Leisure Services:

- **2016 Priority**
  - *Facility upgrades / expansion and community planning exercises*
- **2016 Key Accomplishments**
  - *Completion of Parks and Recreation Master Plan*
  - *Addition of Pickleball Courts*
- **2017 Goals**
  - *Idlewild Park recreation upgrades*

1,454 PLAY Program Registrants

2,100 Swim Lesson Registrants

"The Leisure Services Department promotes healthy lifestyles through the development of quality parks, facilities, recreation, and cultural opportunities. We are leaders in the community facilitating services to residents and visitors, that enhance their quality of life. We provide a challenging work environment, which stresses personal responsibility and development, an opportunity to participate, and the recognition of being an important part of a successful team."

2016 Key Projects:

Upgrades were successfully completed at Gyro Park, which included the resurfacing of two tennis courts, and the addition of four new pickleball courts. A new children's playground was also constructed. The City was successful in receiving a $120,000. CBT Recreation Infrastructure grant toward the project.

The City signed an agreement with School District #5, to use the vacant Muriel Baxter School grounds for the City's first dog park. The park features a water supply, small and large dog areas, picnic tables and double gated entrances. The park has been used extensively, even through the winter.

Planning exercises were completed, which included a ten year Parks and Recreation Master Plan, and the Idlewild Park Master Plan. A strategic implementation plan for the Parks and Recreation Master Plan was accepted by Council. The City secured approximately $1M toward recreation upgrades at Idlewild Park, which will begin in spring 2017.

The City secured $240,000 in grant funding toward an aquatic dehumidification project at Western Financial Place. This was one of the energy reduction initiatives that took place in 2016. Other energy initiatives included changing aquatic centre and parking lot lights to LED, and venting upgrades to the WFP boiler.

The City hosted a number of world class entertainment and sporting events, which included Blue Rodeo, George Thorogood, Theresa Caputo, Collective Soul, Grand Slam of Curling, and Johnny Reid. Staff also hosted the Canada Day Celebrations.

Photo: Cranbrook Photo & Studio

CRANBROOK
LEISURE SERVICES

Office of Innovation and Collaboration

Core Mandates:

- Promote innovation and collaboration
- Support development in the City through a negotiation framework developed in collaboration with industry
- Encourage industrial and business investment through intellectual infrastructure, community vibrancy, investment readiness

Primary Responsibilities:

The Office of Innovation and Collaboration (OIC) department, created in 2016 looks after a number of files for the municipality including: economic development, planning, building and communications.

The OIC also includes our Community Planners.

Planning staff advises both the public and Council on bylaws relating to subdivision, zoning and building in order to manage changes in land use that is consistent with the Official Community Plan (OCP) and helps guide the public through related development approval processes.

The OIC also provides the public and media with City information through the communications office.

Office of Innovation and Collaboration

- **2016 Priority**
  - *Promote innovation and collaboration*
- **2016 Key Accomplishments**
  - *Creation of the OIC department*
  - *Implemented a new development approval process and created the Development Procedures & Delegation Bylaw*
  - *Created the Downtown Seasonal Patio Bylaw*
- **2017 Goals**
  - *Create and implement the Destination Marketing Organization (DMO) through Cranbrook Tourism*

23 Development Permits Issued

766 Weekly e-newsletter Subscribers

59 Sign Permits Issued

"To use ingenuity, inspiration and inventiveness while working with, cooperating with, and assisting all City departments and external stakeholders in the OIC responsibilities of development approval, applying land use vision, facilitating business activities and developing resources of City Staff."

2016 Key Projects:

Industrial Land Strategy
Objective of making industrial land available that is flexible, attractive and ready for investment. This land would be serviced, available in different sizes and adaptable to a variety of industries. A site proposal for an intermodal complex will be created to encourage and support Cranbrook as a transportation hub and as a viable location for a variety of logistics based businesses.

External Truck Activity Survey
Conducted late in 2016, the survey was to help understand commodity flows and logistics/supply chain that have been established around the City and the region. It was intended to capture where to/from goods and services move, ownership of freight and businesses, identify the needs of trucking industries/ operators and traffic volume. Project undertaken as a learning project in partnership with College of the Rockies BBA students and the Ministry of Transportation and Infrastructure (MOTI).

Downtown Seasonal Patio Bylaw
The Seasonal Patio bylaw sets the stage for downtown businesses who might wish to establish a patio on the street or City sidewalk. Patios will help contribute to the overall vibrancy of the community.

Development Procedures and Delegation Bylaw
The Development Procedures and Delegation Bylaw provides the delegated authority to City staff for the approval of some of the development applications (Development Permits) which helps to streamline the approval process for clients.

BC Transit Awareness
Several individual campaigns were undertaken help promote the use of the City's transit system. Events were held in the spring at both Parkland and Laurie Middle Schools to encourage student transit use along with City attendance at the first ever Senior's Expo event promoting transit use to seniors. A comprehensive social media campaign was also initiated with the Communications office promoting transit through 2016.

CRANBROOK
OFFICE OF INNOVATION & COLLABORATION

Public Works

Core Mandates:

- Expanded sidewalk maintenance program
- 311 Program
- Enhance Service Request, Inspection and Work Order program
- City real-time mobile App
- An aggressive road maintenance repair program utilizing various repair techniques

Primary Responsibilities:

Public Works crews keep the City moving maintaining roads and lanes, providing potable water, looking after the sanitary and storm water systems and preforming water main repairs. Public works also enhances our citizen's lives by beautifying our parks, streets and boulevards as well as uphold the city's many playgrounds and recreational facilities.

Fifty-three staff members with a vast skill set are designated to parks, waterworks, roads, fleet services, electrical, carpentry, plumbing and administration. Based on seasonal requirements staff is allocated to the area they are most effective.

Public Works

- **2016 Priority**
  - *Sidewalk repairs and road maintenance*
- **2016 Key Accomplishments**
  - *Sidewalk Program*
  - *Rotary Park Washrooms*
- **2017 Goals**
  - *Sidewalks and roads program*

89 Water & Sewer Repairs

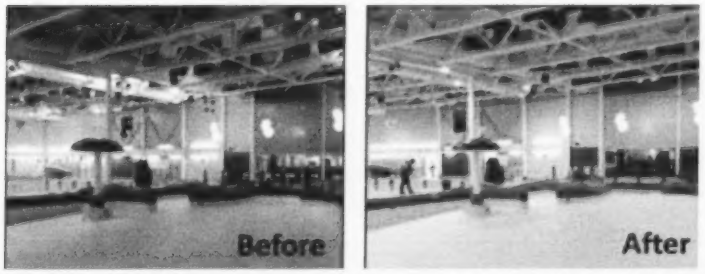
264 m Concrete Sidewalk Laid

251 Metric Tonnes Asphalt Road Repairs

"Working to serve the public in a safe, prompt, courteous, efficient manner. Our dedicated employees, strive to plan, design, inspect, build, and maintain public infrastructure in a manner that adequately preserves these assets for succeeding generations."

2016 Key Projects:

- Baker and 11th Avenue traffic lights
  Complete replacement of above ground infrastructure and controls
- Idlewild Washroom
  Project management of new north east washrooms
- Roads Program
  An aggressive road maintenance repair program utilizing various repair techniques in multiple areas of town
- Expanded sidewalk maintenance program
- Project management of Curling Club main service, fire panel replacement and lighting upgrade
- Western Financial Place LED lighting upgrade
  Supply of Public Works manpower



The overhead lights at the City's aquatic centre were upgraded to LED lights saving the City approximately $2,300 / year in electricity costs.

CRANBROOK
PUBLIC WORKS

Royal Canadian Mounted Police

Core Mandates:

- **Enhanced Road Safety** - general traffic and impaired driving enforcement and education
- **Increased Visibility** - foot patrols, bar walks, street checks, presence at community events
- **Organized Crime** - drug enforcement, administration of DARE program, Fentanyl presentations
- **Prolific Offender Management** - Identification and proactive oversight of prolific offenders
- **Mental Health** - Establishment of a liaison position; increase partnerships within the community

Primary Responsibilities:

The Cranbrook RCMP consists of 34 municipal and provincially funded police officers. The Detachment General Duty Patrol Unit provides 24/7 coverage for Cranbrook and surrounding rural communities as first responders and provide the visibility through their day to day activities. The Community Policing Unit is responsible for Community, School, Restorative Justice and Media Liaison, Mental Health Liaison, oversight of all police volunteers and working closely with our Victim Services Unit on high risk domestic violence issues; Forensic Identification Services Unit who provide operational support to Cranbrook and surrounding areas in analysis and processing of crime scenes and evidence; Police Dog Service providing operational support in apprehension of criminals, missing persons searches, avalanche rescue; General Investigation/ Crime Reduction Unit which is a plainclothes unit who investigates serious / complex crimes, and investigation of organized crime; Digital Crime Assistance Unit who provide technological support to all units when needed in a variety of investigations; First Nations Policing unit who liaises with the Ktunaxa First Nations and provide support. There are 15 municipal employees and one Public Service Employee who provide valuable administrative and operational day-to-day support to the Cranbrook RCMP members.

Royal Canadian Mounted Police:

- **2016 Priority**
  - *Crime reduction and road safety*
- **2016 Key Accomplishments**
  - *Established of Mental Health Liaison Position*
  - *Increased apprehension of impaired drivers*
- **2017 Goals**
  - *Reduction in property and violent crimes*

155 Impaired Drivers Apprehended

843 Mental Health Related Calls

8,284 Calls for Service

"The RCMP is Canada's national police service. Proud of our traditions and confident in meeting future challenges, we commit to preserve the peace, uphold the law and provide quality service in partnership with our communities."

2016 Key Projects:

Crime reduction is a three tenet approach to reducing crime that is consultative and research based.

1. **Prolific Offenders:** A relatively small number of individuals who are responsible disproportionately large amount of crime and calls for service. Prolific offenders may not be criminals but also individuals suffering from mental illness.

2. **Crime Hot Spots:** Through the use of crime analysis, the practice of turning information into intelligence, certain areas in the community are identified as having more frequent sites of criminal activity than others. These areas are always changing and police resources are deployed into the areas to reduce crime.

3. **Root Crime Causation:** There are factors that make it more likely that individuals and areas will be involved in criminal activity. The Cranbrook RCMP will be working with other public partners such as community outreach groups, partners in the justice system, healthcare officials for an integrated approach to crime reduction.

The Cranbrook RCMP have been applying these principles of the Crime Reduction Strategy towards solving and reducing crime in the community through targeted and strategic enforcement.

MOUNTAINS OF OPPORTUNITY
CRANBROOK

Management's Responsibility for Financial Reporting

To the Mayor and Members of Council:

In accordance with Section 167 of the Community Charter, we are pleased to submit the 2016 consolidated financial statements for the Corporation of the City of Cranbrook, together with the report of our auditors, BDO Canada LLP.

The preparation of the consolidated financial statements is the responsibility of the City's management. The statements have been prepared by City staff in accordance with Canadian generally accepted accounting principles for governments in the Province of British Columbia. These principles are based upon recommendations of the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada.

Financial statements are not precise since they include certain amounts based on estimates and judgments. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances, in order to ensure that the financial statements are presented fairly in all material respects.

The consolidated financial statements have been audited by BDO Canada LLP Chartered Professional Accountants in accordance with Canadian generally accepted auditing standards on behalf of the ratepayers. The auditor's report expresses their opinion on these consolidated financial statements. The auditor has full and free access to the accounting records.

Charlotte Osborne, CPA, CGA
Director of Finance and Computer Services

David Kim, P. Eng., M. Sc.
Chief Administrative Officer

May 8, 2017

BDO

Tel: 250 426 4285
Fax: 250 426 8886
www.bdo.ca

BDO Canada LLP
35 10th Avenue South
Cranbrook BC V1C 2M9 Canada

Independent Auditor's Report

To the Mayor and Members of Council
of The Corporation of the City of Cranbrook

We have audited the accompanying financial statements of The Corporation of the City of Cranbrook, which comprise the consolidated statement of financial position as at December 31, 2016, and the consolidated statements of operations, changes in net financial assets, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the The Corporation of the City of Cranbrook as at December 31, 2016 and its statements of operations, changes in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

BDO Canada LLP

Chartered Professional Accountants

April 24, 2017
Cranbrook, BC

BDO Canada LLP, a Canadian limited liability partnership, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

The Corporation of the City of Cranbrook
Consolidated Statement of Financial Position

December 31	2016	2015
Financial Assets		
Cash and funds on deposit (Note 1)	$ 45,575,270	$ 44,779,611
Accounts receivable (Note 2)	4,695,266	2,805,670
Property acquired for taxes subject to redemption (Note 3)	42,836	40,938
Deposit – Municipal Finance Authority (Note 4)	1,298,078	1,308,195
	51,611,450	48,934,414
Liabilities		
Accounts payable and accrued liabilities (Note 5)	7,194,184	6,626,153
Deferred revenue (Note 6)	3,636,038	3,916,109
Development cost charges (Note 7)	2,590,547	2,485,245
Reserve – Municipal Finance Authority (Note 4)	1,298,078	1,308,195
Debt (Note 8)	29,196,447	31,234,566
	43,915,294	45,570,268
Net Financial Assets	7,696,156	3,364,146
Non-Financial Assets		
Tangible capital assets (Note 9)	192,530,591	187,956,509
Inventories of supplies and prepaid expenses	401,153	419,492
	192,931,744	188,376,001
Accumulated Surplus	$ 200,627,900	$ 191,740,147

Charlotte Osborne, CPA, CGA
Director of Finance and Computer Services

David Kim, P. Eng., M. Sc.
Chief Administrative Officer

The accompanying significant accounting policies and notes form an integral part of these consolidated financial statements.

The Corporation of the City of Cranbrook
Consolidated Statement of Operations

For the year ended December 31	2016 Budget	2016 Actual	2015 Actual
Revenue			
Taxation for municipal purposes (Note 12)	$ 27,127,371	$ 27,062,756	$ 26,472,469
Grants in lieu of taxes	308,000	342,522	314,810
Utility fees	7,208,755	7,233,354	7,235,751
Federal government grants	3,219,638	2,869,728	909,854
Provincial government grants	2,004,952	1,610,497	626,694
Regional and other local government grants	335,264	356,935	327,763
Sale of services and fees	6,776,709	7,319,082	7,437,238
Service, penalties, and interest charges	355,066	367,886	374,211
Contributions from developers and others	77,425	351,754	631,516
Contributed assets	-	33,307	-
Interest earned on investments	316,100	427,728	413,383
Other revenue	404,915	921,563	582,144
	48,134,195	48,897,112	45,325,833
Expenses (Note 13)			
General government services	6,427,786	6,255,598	5,901,414
Protective services	8,972,027	8,928,653	8,705,691
Engineering services	3,152,112	3,092,658	2,722,042
Public work services	5,465,244	5,030,705	5,079,610
Western Financial Place	3,961,096	3,678,956	3,608,312
Recreation and cultural services	2,815,290	2,714,765	2,740,855
Water services	3,719,889	2,989,997	3,217,252
Sewer services	3,524,883	3,091,725	2,931,184
Solid waste services	1,996,484	1,952,886	1,979,836
Airport operations	2,450,164	2,273,416	2,420,702
	42,484,975	40,009,359	39,306,898
Annual Surplus (Note 15)	5,649,220	8,887,753	6,018,935
Accumulated Surplus, beginning of year	191,740,147	191,740,147	185,721,212
Accumulated Surplus, end of year	$ 197,389,367	$ 200,627,900	$ 191,740,147

The accompanying significant accounting policies and notes form an integral part of these consolidated financial statements.

The Corporation of the City of Cranbrook
Consolidated Statement of Changes in Net Financial Assets (Debt)

For the year ended December 31	*2016*	**2016**	2015
	Budget	**Actual**	Actual
Annual Surplus	*$ 5,649,220*	**$ 8,887,753**	$ 6,018,935
Acquisition of tangible capital assets	*(15,188,332)*	**(11,911,468)**	(6,314,299)
Amortization of tangible capital assets	*7,000,000*	**7,201,148**	7,322,639
Gain on disposal of tangible capital assets	*-*	**(77,136)**	-
Proceeds on sale of tangible capital assets	*-*	**213,375**	-
Net consumption of supplies and prepaid expenses	*-*	**18,338**	63,509
	(8,188,332)	**(4,555,743)**	1,071,849
Change in net financial assets for the year	*(2,539,112)*	**4,332,010**	7,090,784
Net financial assets (debt), beginning of year	*$ 3,364,146*	**$ 3,364,146**	$ (3,726,638)
Net financial assets, end of year	*$ 825,034*	**$ 7,696,156**	$ 3,364,146

The accompanying significant accounting policies and notes form an integral part of these consolidated financial statements.

The Corporation of the City of Cranbrook
Consolidated Statement of Cash Flows

For the year ended December 31	2016	2015
Operating transactions		
Annual Surplus	**$ 8,887,753**	$ 6,018,935
Items not involving cash		
Contribution from developers and others	**(305,222)**	(594,200)
Contributed assets	**(33,307)**	-
Actuarial adjustment	**(357,874)**	(318,249)
Amortization	**7,201,148**	7,322,639
Loss on sale of tangible capital asset	**(77,136)**	-
Changes in non-cash operating balances		
Accounts receivable	**(1,889,600)**	1,092,129
Property acquired for taxes	**(1,898)**	(40,938)
Inventory and prepaid expenses	**18,338**	63,509
Accounts payable and accrued liabilities	**568,032**	340,605
Deferred revenue	**(280,070)**	379,105
Development cost charges	**105,302**	38,313
	13,835,466	14,301,848
Capital transactions		
Acquisition of tangible capital assets	**(11,572,938)**	(5,720,098)
Proceeds on sale of tangible capital assets	**213,375**	-
	(11,359,563)	(5,720,098)
Financing transactions		
Repayment of debt	**(2,080,244)**	(1,940,080)
Repayment of obligations under capital lease	**-**	(6,622)
Proceeds from debt issues	**400,000**	375,000
	(1,680,244)	(1,571,702)
Net change in cash and funds on deposit	**795,659**	7,010,048
Cash and funds on deposit, beginning of year	**44,779,611**	37,769,563
Cash and funds on deposit, end of year	**$ 45,575,270**	$ 44,779,611
Supplementary Information:		
Interest Received	**$ 427,728**	$ 413,383
Interest Paid	**$ 1,611,912**	$ 1,781,387

The accompanying significant accounting policies and notes form an integral part of these consolidated financial statements.

The Corporation of the City of Cranbrook
Summary of Significant Accounting Policies

December 31, 2016

Basis of Presentation

The consolidated financial statements of the City are the representations of management and are prepared in accordance with Canadian generally accepted accounting principles for governments using guidelines issued by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada.

Reporting Entity

The reporting entity is comprised of all organizations and enterprises accountable for the administration of their financial affairs and resources to City Council and which are owned or controlled by the City of Cranbrook.

These consolidated statements reflect the assets, liabilities, revenues, expenses, changes in net financial assets (debt), and cash flows of the reporting entity. In addition to the general City of Cranbrook departments, the reporting entity includes the Cranbrook Public Library.

Funds on Deposit

Funds on deposit include temporary investments recorded at the lower of cost or market value.

Land Held for Resale

Land held for resale is recorded at the lower of cost or net realizable value. Cost includes the original acquisition cost, plus any professional fees incurred in association with the acquisition. Net realizable value is defined as the estimated selling price less any estimated costs necessary to make the sale.

Vacation and Sick Pay

Vacation pay is charged to expense in the year it is earned. Sick leave is allocated on an annual basis and does not accrue beyond the fiscal year and therefore is charged to expense when taken.

Development Cost Charges

Development cost charge ("DCC") levies are restricted by by-law in their use for providing funds to assist the municipality in paying the capital cost of providing, constructing, altering or expanding sewage, water, drainage and highway facilities and the revenue is deferred until the expenses are incurred. When DCC expenses are made, a corresponding amount is recorded in revenue as "Development Cost Charges."

Inventories of Supplies and Prepaids

Inventories and prepaid expenses held for consumption are recorded at the lower of cost and replacement cost and are reported as non-financial assets.

Tangible Capital Assets

Tangible capital assets are recorded at cost less accumulated amortization. Cost includes all costs directly attributable to acquisition or construction of the tangible capital asset including transportation costs, installation costs, design and engineering fees, legal fees and site preparation costs. Contributed tangible capital assets are recorded at fair value at the time of the donation, with a corresponding amount recorded as revenue. The cost and accumulated amortization of assets no longer in use are removed from the accounting records and the difference between net proceeds, if any, and the net book value is recorded as revenue or expense. Amortization is recorded on a straight-line basis over the estimated life of the tangible capital asset commencing in the year following acquisition as follows:

Land	Not amortized
Land improvements	15 to 25 years
Buildings	10 to 50 years
Technology – IT	5 to 10 years
Equipment	
Furniture and equipment	10 to 15 years
Equipment under capital lease	5 years
Infrastructure	
Roads and sidewalks	10 to 75 years
Storm sewers	25 to 40 years
Parking lots	15 to 50 years
Water infrastructure	25 to 60 years
Sewer infrastructure	20 to 50 years
Airport runway	20 to 40 years
Parks	10 to 50 years
Library book collection	3 to 10 years
Construction in progress	Not amortized

When there has been a change in circumstances and the service potential of a tangible capital asset has declined, the asset is written down based upon the relative loss of the service potential. If a tangible capital asset no longer contributes to the City's ability to provide services, its carrying amount is written down to its residual value.

The Corporation of the City of Cranbrook
Summary of Significant Accounting Policies (continued)

December 31, 2016

Revenue Recognition

Revenues are accounted for in the period in which the transactions or events occurred that gave rise to the revenues and the amounts to be received can be reasonably estimated and collection is reasonably assured.

Taxation for municipal purposes is recorded as revenue in the period the taxes are levied.

User charges, fees, and other amounts collected for which the City has an obligation to perform or provide a future service are deferred until the service is provided.

Contributions or other funding received which has externally imposed restrictions are initially accounted for as deferred revenue and then recognized as revenue when used for the specific purpose.

Contributions received in-kind are recognized as revenue in the period received at the fair market value at the time of the contributions.

Government Transfers

Government transfers, which include legislative grants, are recognized in the period in which events giving rise to the transfers occur, provided that the transfers are authorized, any eligibility criteria have been met, and a reasonable estimate of the amount can be made unless the transfer agreement contains stipulations that create a liability in which case the transfers are recognized as revenue over the period that the liability is extinguished.

Budget Figures

The budget figures are from the Five Year Financial Plan Bylaw to be adopted each year. They have been reallocated and adjusted to conform to PSAB Financial Statement Presentation.

Use of Estimates

The consolidated financial statements of the City have been prepared in accordance with Canadian Public Sector accounting standards. The preparation of financial statements in conformity with these standards requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates. Significant areas requiring the use of management estimates include the determination of useful life and amortization of tangible capital assets.

Contaminated Sites

Under PS3260 governments are required to accrue a liability for the costs to remediate a contaminated site. Liabilities are recognized when an environmental standard exists, contamination exceeds the standard, the government has responsibility for remediation, future economic benefits will be given up and a reasonable estimate can be made.

Management has assessed its potential liability under the new standard including sites that are no longer in productive use and sites for which the City accepts responsibility. There were no such sites that had contamination in excess of an environmental standard which required remediation at this time, therefore no liability was recognized.

December 31, 2016

1. Cash and Funds on Deposit

Amounts included in cash and funds on deposit which have been specifically designated and set aside for internally and externally restricted purposes total $21,677,280 (2015 - $19,797,020).

2. Accounts Receivable

	2016	2015
Taxes - current	$ 1,028,010	$ 1,044,148
- arrears and delinquent	675,649	522,497
Federal government	1,132,428	182,085
Province of British Columbia	590,314	1,051
Regional and other local governments	27,411	26,920
Other receivables	1,241,454	1,028,969
	$ 4,695,266	$ 2,805,670

3. Property Acquired for Taxes Subject to Redemption

In 2016, the City acquired one property through tax sale where there were no bids. The value of the property, at the time of acquisition, is deemed to be the outstanding taxes. The registered owners have one year to redeem their property, and if not redeemed, title is transferred to the City.

4. Deposit and Reserve - Municipal Finance Authority

The City issues its debt instruments through the Municipal Finance Authority. As a condition of these borrowings, a portion of the debenture proceeds are withheld by the Municipal Finance Authority as a debt reserve fund. The City also executes demand notes in connection with each debenture whereby the City may be required to loan certain amounts to the Municipal Finance Authority. The details of the cash deposits and demand notes at year end are as follows:

	2016	2015
Demand notes	$ 946,914	$ 959,198
Cash deposits	351,164	348,997
	$ 1,298,078	$ 1,308,195

5. Accounts Payable and Accrued Liabilities

	2016	2015
Federal government	$ 1,594,760	$ 1,323,646
Province of British Columbia	227,232	134,343
Regional and other local governments	8,652	7,820
Vacation and accrued benefits payable	854,868	773,651
Other payables	4,508,672	4,386,693
	$ 7,194,184	$ 6,626,153

6. Deferred Revenue

	2016	2015
Property taxes	$ 2,980,086	$ 3,139,722
Other	655,952	776,387
	$ 3,636,038	$ 3,916,109

7. Development Cost Charges

The City collects development cost charges to pay for the proportionate share of infrastructure related to new growth. In accordance with the Local Government Act, these funds must be deposited into a separate reserve fund. Because these funds are externally restricted in nature they are shown as a liability.

	2015	Receipts	Interest	Transfers Out	2016	Reductions/ Waivers
Roads	$ 620,325	$ 31,480	$ 5,914	$ -	$ 657,719	$ 12,815
Storm Sewer	716,417	12,133	6,830	-	735,380	5,701
Water	734,389	20,757	7,002	-	762,148	11,245
Sanitary Sewer	414,114	17,238	3,948	-	435,300	8,689
						-
Total Deferred DCC	$ 2,485,245	$ 81,608	$ 23,694	$ -	$ 2,590,547	$ 38,450

8. Debt

	2016	2015
Mortgages		
Mortgage debt is repayable to Canada Life Assurance Company, repayable monthly in the amount of $74,721, including interest at 7.25%, maturing 2030.	**$ 7,921,366**	$ 8,239,751
Demand Loan		
Debt is repayable to the Bank of Montreal, repayable monthly in the amount of $60,232 including interest at 4.48%, maturing 2020.	**7,474,258**	7,853,115
Debenture Debt		
Debenture debt is repayable to the British Columbia Municipal Finance Authority. Existing debentures mature in annual amounts to the year 2032 and interest is payable at rates ranging from 1.75% to 4.82% per annum.	**13,063,708**	14,666,700
Demand Promissory Note		
Notes are repayable to the British Columbia Municipal Finance Authority in accordance with S. 178 of the Community Charter. Interest, at variable daily rates, is paid monthly. Principal must be repaid within 5 years.	**737,115**	475,000
	$ 29,196,447	$ 31,234,566

8. Debt (continued)

Future minimum principal payments and actuarial adjustments required on debt for the next five years and thereafter, assuming loan is not demanded, are due as follows:

	Debenture Debt	Demand Loan	Mortgages	Total
2017	$ 1,445,620	$ 395,990	$ 341,888	$ 2,183,498
2018	1,371,735	414,100	367,123	2,152,958
2019	1,379,222	433,037	394,222	2,206,481
2020	1,102,908	452,841	423,321	1,979,070
2021	1,039,886	473,550	454,569	1,968,005
2022 and thereafter	7,461,452	5,304,740	5,940,243	18,706,435
	$ 13,800,823	$ 7,474,258	$ 7,921,366	$ 29,196,447

December 31, 2016

9. Tangible Capital Assets

	Land	Land Improvements	Buildings	Technology - IT	Equipment	Infrastructure	Construction in Progress	Library Book collection	2016
Cost, beginning of year	$10,395,168	$ 5,205,172	$60,115,168	$4,790,667	$13,872,245	$190,090,269	$ 1,594,066	$ 624,993	$ 286,687,748
Additions	-	216,382	713,372	85,005	1,438,500	6,980,550	2,431,533	46,127	11,911,468
Disposals	(21,324)	-	(9,973)	(136,970)	(790,784)	-	-	(67,755)	(1,026,806)
Reclassification of CIP	-	3,797	204,488	-	102,292	505,302	(815,879)	-	-
Adjustments	-	-	-	(158,669)	158,669	-	-	-	-
Cost, end of year	10,373,844	5,425,351	61,023,054	4,580,033	14,780,922	197,576,121	3,209,720	603,365	297,572,410
Accumulated amortization, beginning of year	-	1,479,757	19,216,936	1,355,564	7,181,981	69,129,333	-	367,668	98,731,239
Amortization	-	166,862	1,453,047	358,603	784,872	4,377,984	-	59,780	7,201,148
Disposals	-	-	(9,973)	(136,970)	(675,868)	-	-	(67,758)	(890,569)
Adjustments	-	12,372	-	5,924	(5,924)	(12,372)	-	-	-
Accumulated amortization, end of year	-	1,658,991	20,660,010	1,583,121	7,285,061	73,494,945	-	359,690	105,041,818
Net carrying amount, end of year	$10,373,844	$ 3,766,360	$40,363,044	$2,996,912	$ 7,495,860	$124,081,176	$ 3,209,720	$ 243,675	$ 192,530,591

9. Tangible Capital Assets (continued)

	Land	Land Improvements	Buildings	Technology - IT	Equipment	Infrastructure	Construction in Progress	Library Book collection	2015
Cost, beginning of year	$10,366,168	$ 5,039,444	$59,263,170	$4,859,473	$12,666,388	$186,066,735	$ 1,718,611	$ 649,105	$ 280,629,094
Additions	29,000	102,933	209,394	46,523	1,044,240	3,972,832	864,687	44,690	6,314,299
Disposals	-	-	(10,825)	(115,329)	(60,689)	-	-	(68,802)	(255,644)
Reclassification of CIP	-	62,795	653,429	-	222,306	50,702	(989,232)	-	-
Cost, end of year	10,395,168	5,205,172	60,115,168	4,790,667	13,872,245	190,090,269	1,594,066	624,993	286,687,748
Accumulated amortization, beginning of year	-	1,323,525	17,642,278	1,107,299	6,471,958	64,744,658	-	374,526	91,664,244
Amortization	-	156,232	1,585,483	363,594	770,712	4,384,675	-	61,943	7,322,639
Disposals	-	-	(10,825)	(115,329)	(60,689)	-	-	(68,801)	(255,644)
Accumulated amortization, end of year	-	1,479,757	19,216,936	1,355,564	7,181,981	69,129,333	-	367,668	98,731,239
Net carrying amount, end of year	$10,395,168	$ 3,725,415	$40,898,232	$3,435,103	$ 6,690,264	$120,960,936	$ 1,594,066	$ 257,325	$ 187,956,509

10. Credit Facility

The Municipality has a credit facility agreement with a financial institution which provides for a total commitment of $6,000,000. At December 31, 2016, the Municipality had drawn an amount of $Nil (2015 - $Nil) on this agreement.

11. Pension Liability

The City of Cranbrook and its employees contribute to the Municipal Pension Plan (a jointly trusteed pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2015, the plan has about 189,000 active members and approximately 85,000 retired members. Active members include approximately 37,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate is then adjusted to the extent there is amortization of any funding deficit.

The most recent valuation for the Municipal Pension Plan as at December 31, 2015, indicated a $2,224 million funding surplus for basic pension benefits on a going concern basis.

The City of Cranbrook paid $1,203,139 (2015 - $1,064,405) for employer contributions to the plan in fiscal 2016.

The next valuation will be as at December 31, 2018, with results available in 2019.

Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.

12. Taxation for Municipal Purposes

Taxation revenue for municipal purposes is comprised of the following amounts:

	2016	2015
Total levies and special assessments	**$ 36,059,355**	$ 35,545,845
Transfers to other governments:		
Regional District of East Kootenay	**606,415**	504,395
School District	**7,704,874**	7,863,620
Regional Hospital District	**492,288**	503,780
BC Assessment Authority	**193,022**	201,581
	8,996,599	9,073,376
General municipal purposes	**$ 27,062,756**	$ 26,472,469

13. Expenses by Object

	2016	2015
Administration	**$ 2,699,243**	$ 2,513,490
Amortization expense	**7,201,148**	7,322,640
Contract and professional services	**9,743,002**	9,856,843
Contributions to organizations	**434,114**	426,876
Debt servicing and financing charges	**1,744,660**	1,574,426
Materials, supplies, repairs, maintenance	**3,057,525**	3,341,574
Wages and benefits	**15,129,667**	14,271,049
	$ 40,009,359	$ 39,306,898

14. Commitments and Contingencies

a) Purchase and Service Contracts

The City has purchase and service contracts with estimated annual minimum payments of $7,467,981 (2015 - $8,594,032).

b) Contingency for Pension Plan Contributions

The City is required to match employee contributions to the Municipal Pension Plan when an employee decides to purchase enrolment arrears for service periods prior to January 1, 1988. The future pension cost for this is unknown and these amounts, if any, will be expensed as payroll costs in future years when paid.

c) Other Contingencies

There are potential lawsuits pending in which the City is involved. It is considered that the potential claims against the City resulting from such litigation and not covered by insurance would not materially affect the consolidated financial statements of the City. These amounts, if any, will be expensed in future years when the claims are settled.

15. Budget

The Budget adopted by Council on April 11, 2016 was not prepared on a basis consistent with that used to report actual results (Public Sector Accounting Standards). The budget was prepared on a modified accrual basis while Public Sector Accounting Standards require a full accrual basis. The budget figures anticipated use of surpluses accumulated in previous years to reduce current year expenditures in excess of current year revenues to $nil. In addition, the budget recognized a revenue item equal to the budgeted amortization expense. As a result the budget figures presented in the statements of operations and net financial assets (debt) represent the Budget adopted by Council on April 11, 2016 with adjustments as follows:

	2016
Budgeted surplus for the year	$ -
Add:	
Capital expenditures	15,188,332
Debt repayment	2,067,176
Transfers to surplus	687,934
Net transfers from reserves	383,038
Less:	
Proceeds from debt to fund capital expenditures	(1,324,377)
Transfers from accumulated surplus	(4,352,883)
Non-funded amortization	(7,000,000)
	$ 5,649,220

16. Trust Funds

The Municipality holds funds in trust for specific uses comprised of the following amounts:

	2016	2015
Westlawn Perpetual Care Fund	$ 419,696	$ 411,956
Donations "In Trust"	-	5
	$ 419,696	$ 411,961

The assets and offsetting liabilities are not reflected in the Municipality's consolidated financial statements.

17. Segment Disclosure

The City of Cranbrook has identified the General, Utility and Airport funds as distinguishable activities of the municipality, and the Cranbrook Public Library as a distinguishable organization for which it is appropriate to separately report financial information.

The nature and activities of these identified segments are as follows:

- The General fund provides administration, protection (fire and police), public works, engineering, and recreation services and is funded through property taxation, grants, and service/user fees.

- The Utility fund provides water, sewer and solid waste services and is self-supporting, primarily funded by user fees and parcel taxes.

- The Airport fund encompasses the activities of the Canadian Rockies International Airport, a commercial operation.

- The Cranbrook Public Library is a municipal public library established under Bylaw No. 3418 to provide library services to the municipality.

The financial activities of these segments are reported in the following Schedule - Segment Reporting of Revenue and Expenses.

The Corporation of the City of Cranbrook
Schedule - Segment Reporting of Revenue and Expenses

For the year ended December 31 **2016**

	General	Utility	Airport	Library	Elimination	Total
Revenue						
Taxation for municipal purposes	$ 24,750,750	$ 2,312,006	$ -	$ -	$ -	$ 27,062,756
Grants in lieu of taxes	342,522	-	-	-	-	342,522
Utility fees	-	7,233,354	-	-	-	7,233,354
Federal government grants	1,903,457	-	966,271	-	-	2,869,728
Provincial government grants	1,509,472	-	-	101,025	-	1,610,497
Regional and other local government grants	200,889	10,000	-	146,046	-	356,935
Sale of services and fees	5,778,776	341,979	2,680,888	-	(1,482,561)	7,319,082
Service, penalties, and interest charges	329,554	38,332	-	-	-	367,886
Contributions from developers and others	129,613	187,058	-	-	-	316,671
Contributed assets	33,307					33,307
Interest earned on investments	312,325	97,444	45,600	-	(27,641)	427,728
Other revenue	944,575	186,238	73,515	644,828	(927,593)	921,563
Donations	-	-	-	35,083	-	35,083
	36,235,240	10,406,411	3,766,274	926,982	(2,437,795)	48,897,112
Expenses						
General government services	6,883,198	-	-	-	(627,600)	6,255,598
Protective services	8,953,502	-	-	-	(24,849)	8,928,653
Engineering services	3,092,658	-	-	-	-	3,092,658
Public work Services	5,499,939	-	-	-	(469,234)	5,030,705
Western Financial Place	3,681,124	-	-	-	(2,168)	3,678,956
Recreation and cultural services	1,877,276	-	-	843,682	(6,193)	2,714,765
Water services	-	3,426,472	-	-	(436,475)	2,989,997
Sewer services	-	3,750,507	-	-	(658,782)	3,091,725
Solid waste services	-	2,115,380	-	-	(162,494)	1,952,886
Airport operations	-	-	2,323,416	-	(50,000)	2,273,416
	29,987,697	9,292,359	2,323,416	843,682	(2,437,795)	40,009,359
Annual Surplus	$ 6,247,543	$ 1,114,052	$ 1,442,858	$ 83,300	$ -	$ 8,887,753

The Corporation of the City of Cranbrook
Schedule - Segment Reporting of Revenue and Expenses

For the year ended December 31 2015

	General	Utility	Airport	Library	Elimination	Total
Revenue						
Taxation for municipal purposes	$ 24,164,315	$ 2,308,154	$ -	$ -	$ -	$ 26,472,469
Grants in lieu of taxes	314,810	-	-	-	-	314,810
Utility fees	-	7,235,751	-	-	-	7,235,751
Federal government grants	849,073	-	60,781	-	-	909,854
Provincial government grants	509,305	-	-	117,389	-	626,694
Regional and other local government grants	177,132	10,000	-	703,155	(562,524)	327,763
Sale of services and fees	5,766,308	494,311	2,757,483	-	(1,580,864)	7,437,238
Service, penalties, and interest charges	333,028	41,183	-	-	-	374,211
Contributions from developers and others	408,573	193,227	-	-	-	601,800
Interest earned on investments	316,837	79,951	46,304	-	(29,709)	413,383
Other revenue	237,088	204,731	63,776	76,548	-	582,144
Donations	-	-	-	29,716	-	29,716
	33,076,469	10,567,308	2,928,344	926,808	(2,173,097)	45,325,833
Expenses						
General government services	6,507,003	-	-	-	(605,591)	5,901,412
Protective services	8,732,535	-	-	-	(26,844)	8,705,691
Engineering services	2,722,042	-	-	-	-	2,722,042
Public work Services	5,563,167	-	-	-	(483,556)	5,079,611
Western Financial Place	3,610,653	-	-	-	(2,341)	3,608,312
Recreation and cultural services	1,919,425	-	-	833,479	(12,048)	2,740,856
Water services	-	3,696,416	-	-	(479,164)	3,217,252
Sewer services	-	3,278,855	-	-	(347,671)	2,931,184
Solid waste services	-	2,145,718	-	-	(165,882)	1,979,836
Airport operations	-	-	2,470,702	-	(50,000)	2,420,702
	29,054,825	9,120,989	2,470,702	833,479	(2,173,097)	39,306,898
Annual Surplus	$ 4,021,644	$ 1,446,319	$ 457,642	$ 93,329	$ -	$ 6,018,935

STATEMENT OF 2016 PROPERTY TAX EXEMPTIONS

Following adoption of City of Cranbrook Annual Taxation Exemption Bylaw No. 3837, 2015, the following properties were provided a permissive property tax exemption by City Council for the year 2016, as per sections 224(2)(a) and 224(2)(g) of the *Community Charter*.

Roll Number	Address	Property Tax Exemption Recipient	Municipal Property Taxes Exempted
259.000	219 - 15th Avenue South	Fred Scott Rotary Villa	$ 490
283.000	202 - 13th Avenue South	Ktunaxa Nation Council	$ 3,707
539.000	201 - 7th Avenue South	Ruthenian Greek Church	714
841.000	821 - 1st Street South (100%)	New Apostolic Church Canada	58
889.000	125 - 10th Avenue South (53%)	Summit Community Services Society	5,610
1040.000	38 - 13th Avenue South	Synod of the Diocese of Kootenay	2,363
1102.000	2 - 12th Avenue South	United Church of Canada	965
1118.000	39 - 13th Avenue South	Canadian Mental Health Association	5,665
1121.000	45 - 13th Avenue South	Canadian Mental Health Association	1,219
1197.000	11 - 11th Avenue South	Cranbrook Community Theatre Society	3,971
1259.000	43 - 10th Avenue South	Roman Catholic Bishop of Nelson	718
1309.000	42 - 7th Avenue South	Cranbrook & District Search & Rescue Society	529
1310.000	38 - 7th Avenue South	Cranbrook & District Search & Rescue Society	7,156
1312.050	36 - 7th Avenue South	Cranbrook & District Search & Rescue Society	529
1520.000	16 - 12th Avenue North	Community Connections Society of Southeast BC	10,738
1522.000	20 - 12th Avenue North	Community Connections Society of Southeast BC	6,949
1524.000	22 - 12th Avenue North	Community Connections Society of Southeast BC	1,642
1595.001	20 - 14th Avenue North	Key City Theatre Society	21,149
1822.000	328 - 14th Avenue South	First Baptist Church of Canada	2,146
1972.000	300 - 10th Avenue South	Foursquare Gospel Church of Canada	1,522
2120.000	300 - 6th Avenue South	Seventh-Day Adventist Church (BC Conference)	1,560
2842.000	922 - 11th Avenue South	East Kootenay Lutheran Parish	2,778
2967.000	501 - 11th Avenue South	Pentecostal Assemblies of Canada	1,555
3479.000	1100 - 11th Street South	Summit Community Services Society	2,469
4525.000	2100 - 3rd Street South	Knox Presbyterian Church	1,683
4558.020	2200 - 3rd Street South	Trustees of Mt Baker Congregation of Jehovah's Witness	1,804
4673.500	19 - 15th Avenue South	Cranbrook Society for Community Living	30,850
4675.000	1500 - 1st Street South (50%)	Cranbrook Society for Community Living	2,118
4748.000	46 - 17th Avenue South	Ktunaxa Nation Council Society	4,667
4800.030	2324 - 2nd Street South	The Dwelling Place Church Ministries	3,099
5199.000	1601/1603 - 6th Street North	Rocky Mountain Housing Society	2,662
5829.000	533 Slater Road NW	Governing Council Salvation Army in Canada	1,686
5961.025	572 Industrial Road B	Cranbrook Food Bank Society	7,493
8809.000	2001 - 21st Avenue North	Trustees of the Cranbrook Fellowship Baptist Church	2,381
8829.010	2304 - 4th Street North	Cranbrook Society for Community Living	2,378
8850.000	Kootenay Street North	Christian & Missionary Alliance, Canadian Pacific Div.	3,433
8852.000	Kootenay Street North	Christian & Missionary Alliance, Canadian Pacific Div.	1,252
9510.000	1200 Kootenay Street North	Christian & Missionary Alliance, Canadian Pacific Div.	7,287
9890.000	2210 - 2nd Street North	Church of Jesus Christ of Latter-Day Saints	2,327
10101.000	1 Van Horne Street North	Cranbrook Archives Museum & Landmark Foundation	2,799
10189.000	629 - 6th Street NW	Cranbrook Christian School Society	2,183
12063.130	Lot 13, Adjacent to Elizabeth Lake	The Land Conservancy of BC	1,677
13016.001	1100 - 14th Avenue South	Roman Catholic Bishop of Nelson	2,597
18008.000	57 Van Horne Street South	Cranbrook Archives Museum & Landmark Foundation	1,690
18008.015	75 Van Horne Street South	Cranbrook Archives Museum & Landmark Foundation	29,607
18010.000	1 Van Horne Street North	Cranbrook Archives Museum & Landmark Foundation	1,345
18010.500	CP R/W Lease	Cranbrook Archives Museum & Landmark Foundation	1,263

CITY OF CRANBROOK
40-10th Avenue South
CRANBROOK, BC V1C 2M8